IN THE COURT OF APPEALS OF TENNESSEE
AT KNOXVILLE
March 20, 2008 Session

IN RE: J.B.

Appeal from the Juvenile Court for Knox County
Nos.[1] Timothy E. Irwin, Judge

No. E2007-01467-COA-R3-JV - FILED JUNE 30, 2008

This case involves a dispute between Knox County and the State of Tennessee regarding which governmental entity should pay for costs associated with the mental evaluations of eleven juveniles. The trial court ordered the county to pay all costs associated with the evaluations of seven juveniles, all of whom had been charged with misdemeanors, and ordered the state to pay all costs associated with the evaluations of four juveniles, of whom three had been charged with felony-level crimes and one had been charged with a misdemeanor. These costs included the actual cost of examination and treatment. The state argues that it should only be required to pay transportation and "incidental" costs, and only with regard to the three juveniles charged with felony equivalents. According to the state, the county is statutorily responsible for the cost of the actual examination and treatment in all cases, and for transportation and incidental costs in misdemeanor cases. The county disputes this interpretation, and also advances various arguments in support of the proposition that it should not have been ordered to pay *any* costs. We agree with the state's interpretation of the statute, and reject the county's arguments. However, with regard to the three felony cases, we conclude that the state invited the trial court's error. Accordingly, we affirm the trial court's judgment, except with respect to the one misdemeanor case in which the state was held responsible for all costs; in that case, we order the county to pay all costs.

Tenn R. App. P. 3 Appeal as of Right; Judgment of the Juvenile Court Affirmed in Part and Reversed in Part; Case Remanded

CHARLES D. SUSANO, JR., J., delivered the opinion of the court, in which HERSCHEL P. FRANKS, P.J., and D. MICHAEL SWINEY, J., joined.

Robert E. Cooper, Jr., Attorney General & Reporter, Lauren S. Lamberth, Assistant Attorney General, Office of the Attorney General, General Civil Division, and Douglas Earl Dimond, Senior Counsel, Nashville, Tennessee, for the appellant, State of Tennessee, Department of Mental Health and Developmental Disabilities.

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[1] This is a consolidated appeal of eleven juvenile court cases. The "complaint numbers" in those cases were Nos. 30748, 30749, 30753, 30754, 30755, 30756, 30757, 30758, 30759, 30761 and 30762.

Susan E. Crabtree, Deputy Law Director, Knox County Law Director's Office, Knoxville, Tennessee, for the appellee, Knox County, Tennessee.

Ronald E. Mills, Senior City Attorney, Knoxville, Tennessee, for the appellee, City of Knoxville.

OPINION

The facts are not in dispute. In 2000 and 2001, the Knox County Juvenile Court ordered eleven juveniles to undergo mental health evaluations. Three of the juveniles had been charged with crimes that would have been felonies had they been adults. The other eight had been charged only with misdemeanors. Each juvenile underwent a mental health evaluation at Lakeshore Mental Health Institute, which is a hospital operated by the Tennessee Department of Mental Health and Developmental Disabilities. Neither Knox County nor the City of Knoxville reimbursed the state for any costs associated with any of the evaluations.

Tenn. Code Ann. § 37-1-150 (2005) governs the allocation of expenses related to various juvenile court proceedings. As pertinent to the instant case, the statute provides as follows:

> (a) The following expenses *may be a charge upon the funds of the county* upon certification thereof by the court:
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> (1) The *cost of medical and other examinations and treatment* of a child that is ordered by the court;
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> * * *
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> (b) . . . The *cost of transportation* of a child to and from the nearest state mental hospital for mental examination or evaluation when such examination or evaluation has been ordered by the juvenile court judge for a child charged with commission of an offense that *would be a felony* if committed by an adult, and the *cost incidental to examination or evaluation* of such child at a state mental hospital when the juvenile court judge has ordered such examination or evaluation for a child charged with commission of an offense that *would be a felony* if committed by an adult, *will be paid by the state; otherwise, the city or county will bear the cost*.
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> * * *
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> (d) If, after due notice to the parents or other persons legally obligated to care for and support the child, and after affording them an opportunity to be heard, the court finds that they are financially able to pay all or part of *the costs and expenses stated in subdivisions (a)(1)-(5)*, the court *may order them* to pay the same and prescribe the manner of payment. Unless otherwise ordered, payment shall be

> made to the clerk of the juvenile court for remittance to the person to whom compensation is due, or *if the costs and expenses have been paid by the county to the appropriate officer of the county*.
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> * * *
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> (g) Costs for proceedings under this title or the costs of the care or treatment of any child that is ordered by the court *shall be paid by the state only when specifically authorized by this title or other provisions of law*.

(Emphasis added.) On its face, the statute draws a clear distinction between "[t]he cost of medical and other examinations and treatment," on the one hand, and "the cost incidental to examination or evaluation," on the other. Under sections (a)(1) and (d), costs of the examination and treatment "may" be charged to the county, or "may" be charged to the child's parents or guardians. If parents or guardians are ordered to pay, their payment may be either in the form of direct payment to the medical provider or in the form of reimbursement "to the appropriate officer *of the county*," if the provider has already been "paid *by the county*." (Emphasis added.) By contrast, under section (b), "incidental" and transportation-related costs "will" be charged to the state, if the crime is felony-level, and "will" be charged to the "city or county," if the crime is a misdemeanor. There is no provision for the parents to be charged for "incidental" or transportation costs, as those are not "costs and expenses stated in subdivisions (a)(1)-(5)." Thus, the plain language of the statute indicates that *direct costs* of examination and treatment are always the responsibility of either the county or the juvenile's parent or guardian, never the state or city, whereas *incidental* and transportation costs are always the responsibility of either the state or the "city or county," but never the parent or guardian.

In order to fulfill our "duty to construe a statute so that no part will be inoperative, superfluous, void or insignificant," ***McGee v. Best***, 106 S.W.3d 48, 64 (Tenn. Ct. App. 2002), we must conclude that costs "*incidental* to examination or evaluation," governed by Tenn. Code Ann. § 37-1-150(b), are *different* from the *direct* costs "of medical and other examinations and treatment," governed by § 37-1-150(a)(1) and (d). If direct costs *were* "incidental" costs, then § 37-1-150(a)(1) would be superfluous, and § 37-1-150(d)'s reference to "subdivisions (a)(1)-(5)" would be inoperative because section (d) would, in point of fact, apply only to subdivisions (a)(2)-(5), not subdivisions (a)(1)-(5).[2] Moreover, the dictionary definition of "incidental" is "subordinate, nonessential or attendant in position or significance." *Webster's Third New International Dictionary* 1142 (1993).[3] In construing the statute in accordance with the "plain and ordinary meaning" of its language, ***Freeman v. Marco Transp. Co.***, 27 S.W.3d 909, 911 (Tenn. 2000), as we must, it is difficult to see how the "cost of . . . examinations" can be viewed as "subordinate, nonessential or

[2] To conclude otherwise would be to contradict the "will be paid" language of section (b), as distinct from the "may be a charge" and "may order" language of sections (a) and (d).

[3] Pertinently, *Webster*'s cites, as an example, something "occurring as a minor concomitant (allowing a few dollars extra for incidental expenses)."

attendant" to the "examination or evaluation." Clearly, the "cost of medical and other examinations and treatment" is *not* an "incidental" expense under this statute.

It appears, however, that the statutory distinction between direct and incidental costs has not been rigorously observed in practice. The state now argues strenuously – and, we believe, correctly – for the enforcement of this distinction, but it has not always done so. For instance, the county points to an exhibit containing a 2003 letter from the state to Juvenile Court judges in which the state "remind[ed]" judges "that financial reimbursement by the state *for inpatient and outpatient court-ordered evaluations* is provided only for juveniles with felony charges. Court-ordered evaluations for misdemeanor charges are the financial responsibility of the respective county." (Original formatting omitted; emphasis added.) The county also notes that the state Attorney General has issued an opinion asserting that § 37-1-150(b) directs the state to "pay for mental health or mental retardation evaluations" in felony cases. Tenn. Op. Atty. Gen. No. 94-071, 1994 WL 240638, at *1 (May 26, 1994). More significantly, our review of the record in the instant case reveals that the state failed at the trial court level to make the statutory distinction it now advances on appeal.

In March 2004, the state sued Knox County and the City of Knoxville in chancery court, seeking reimbursement for costs associated with the evaluations of all eleven juveniles.[4] The state's filings in the chancery court do not make any distinction between "incidental" costs and direct costs of examination and treatment, and in fact treat the direct costs as if they themselves were "incidental." The opening line of the state's complaint describes the action as an attempt "to collect the costs *incidental to and associated with* the transportation, examination and/or evaluation of juveniles."[5] (Emphasis added.) The complaint goes on to assert that Tenn. Code Ann. § 37-1-150(b) – the section that, by its terms, deals only with *incidental* and transportation costs, not direct costs – "assigns the State of Tennessee with the costs of transportation *and examination and/or evaluation* of juveniles referred by the Juvenile Courts of the State of Tennessee when a juvenile is charged with an offense which would be a felony if committed by an adult." (Emphasis added.) The complaint further asserts that "when the juveniles were charged with something other than felonies, Tenn. Code Ann. § 37-1-150(b) assigns the costs associated with transportation, *evaluation or examination* of the juveniles to be paid by the County or the City." Thus, the state's complaint argues that

> Knox County and the City of Knoxville, Tennessee, jointly or severally, must bear the costs of transportation *and examination and/or evaluation* of juveniles referred by the Juvenile Court of Knox County when a juvenile is not charged with an offense which would be a felony if committed by an adult.

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[4] At this stage, the state's position was that all eleven juveniles had been charged only with misdemeanors. The state's complaint asserts that "the juveniles listed . . . were not charged with the commission of an offense that would be a felony if committed by an adult." On appeal, however, the state concedes that three of the juveniles in question were charged with felony-level crimes.

[5] The "associated with" language does not appear in the statute.

This statement is at odds with the state's current position – and our reading of the statute – *i.e.*, that the county is responsible for direct examination and treatment costs *in all cases*[6], and for incidental and transportation costs in misdemeanor cases[7], whereas the state is *never* responsible for direct costs, and is *only* responsible for incidental and transportation costs in felony cases.

The chancery court in September 2005 ordered the state to seek relief from the juvenile court in which the eleven cases had originated. Thus, in January 2006, the state filed eleven separate "motion[s] for costs," asking the juvenile court to order the county to pay for the "costs the [Tennessee Department of Mental Health and Developmental Disabilities] incurred as the Court's service provider *for the examination, evaluation, and treatment* of a juvenile charged with a crime." (Emphasis added.) Each motion stated explicitly that the state was seeking reimbursement for the "costs of treatment," based upon invoices from the state-operated Lakeshore Mental Health Institute. Each of these invoices was said to reflect the "daily rate for the required services," in compliance with the court's prior order requiring the hospital "to evaluate, examine and treat the delinquent child." In other words, the state's motions appear quite clearly to seek reimbursement for expenses that were, at least in part, "cost[s] of medical and other examinations and treatment of a child that is ordered by the court," Tenn. Code Ann. § 37-1-150(a)(1), as opposed to "cost[s] incidental to examination or evaluation of such child," Tenn. Code Ann. § 37-1-150(b). Yet the amounts claimed by the state – which total $137,706.52 – are identical to the amounts that it claimed in its filings to

[6] The only exception is those cases where the court finds that the parent or guardian is able to pay, in which case the county may not have to pay at all, or may be reimbursed for its payments. In any event, the *state* is never financially responsible for direct costs.

[7] By statute, this responsibility is shared with the city, an issue we will discuss in more detail later in this opinion. Again, however, the *state* is never financially responsible for misdemeanor costs.

the chancery court, which described those same costs as "*incidental to* the examination and/or evaluation of the juveniles listed."[8] (Emphasis added.) In other words, the state itself characterized some *direct* costs as being *incidental* costs.[9]

In September 2006, the juvenile court issued four separate orders holding the state responsible for all costs associated with four of the juveniles, at a total expense of $61,967.88.[10] In three of the cases, totaling $46,078.68, the court held that the juveniles had been charged with crimes that would be felonies if they were adults, and therefore the state was responsible for the costs. Of course, that distinction would not have mattered if the court had viewed the expenses in question as direct costs, and thus governed by § 37-1-150(a)(1), rather than incidental costs, and thus governed by § 37-1-150(b). Meanwhile, in the fourth case, which involved an expense of $15,889.20, the court based its holding on the fact that the juvenile, Shayla T., was in state custody when the court ordered the evaluation. The court stated that it "can find no logical reason to assess Knox County the costs for a child, whose illness led to an evaluation, while the child was in the custody and care of the State of Tennessee." The court did not cite any statutory basis for charging the state with costs under such circumstances.

In October 2006, the court issued seven more orders,[11] all involving juveniles charged with misdemeanors, and all reaching the opposite conclusion. The court ordered the county to reimburse the state for costs associated with the remaining seven juveniles, at a total cost of $75,738.64. It noted that each juvenile "was before the Court on misdemeanor charges and status offenses only" and concluded that "[t]he logical conclusion from the plain reading of TCA 37-1-150 is that Knox County is responsible for the cost and expense for the care of this child."

In light of the distinction made by the court between felonies and misdemeanors – albeit with one deviation in the case of Shayla T. – it is clear that the court based its judgments in significant

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[8] Similar language does not appear in the state's motions to the juvenile court, but the reliance in each motion upon the claim that the juvenile "was charged with a crime, and the crime was not one which would be a felony if committed by an adult," indicates that the state had not yet abandoned its erroneous position that all of the medical expenses were "cost[s] incidental to examination or evaluation of such child," the allocation of which depends upon the nature of the crime (whereas the allocation of direct costs does not so depend).

[9] Admittedly, the legal theory specifically asserted by the state in its juvenile court pleadings is not explicitly based upon § 37-1-150(b), but rather upon § 37-1-150(g), which states that "costs of the care or treatment of any child that is ordered by the court shall be paid by the state only when specifically authorized by this title or other provisions of law." After quoting section (g), the state's motions argue that "the costs of the examination, evaluation and treatment of a delinquent child are not specifically authorized for payment by the state in Title 37 or any other provisions of law." This is a correct statement of law, and would in theory support a decision in the state's favor. However, for the reasons stated herein, it is clear to us that the state was not actually making the distinction between direct and incidental costs that it now insists upon, and *was* making a distinction – upon which the trial court relied – between felonies and misdemeanors. The latter distinction makes clear the state's (and the court's) confusion regarding the construction of the statute in question and the proper characterization of the disputed costs in this case.

[10] These totals are based upon the state's motions for costs; the amounts do not appear in the court's orders.

[11] The orders did not become final until April 2007.

part on the notion that the "cost and expense for the care of [each] child" is itself an "incidental" cost, and thus governed by Tenn. Code Ann. § 37-1-150(b), which distinguishes between felonies and misdemeanors, rather than § 37-1-150(a)(1), which does not. This incorrect interpretation of the statute was advanced by the state before the trial court, and the court adopted it.

We have no way of knowing, on this record, whether the $46,078.68 charged to the state in the three felony cases was based *entirely* on the "cost of medical and other examinations and treatment of a child that is ordered by the court" – in which case, statutorily, the county should bear the entire burden – or whether *some portion* of the $46,078.68 did in fact cover "incidental" expenses, thus making the state statutorily responsible for that portion. As noted above, the state asserted that the listed expenses were for "costs of treatment" based on the state hospital's "daily rate for the required services," specifically the "the examination, evaluation, and treatment of [each] juvenile." However, the invoices are not itemized, and in any event the county effectively had no opportunity to make factual arguments based on the direct/incidental distinction, or to make legal arguments regarding what sort of hospital charges might arguably be characterized as "incidental." The county was denied this opportunity because the state itself – and the court, in response to the state's arguments – ignored that distinction altogether, instead implicitly treating direct costs *as incidental*. As a result, no record was developed that would allow us to delve in any detail into the nature of the expenses at issue.

We cannot say with certainty that the hospital bills include *no* incidental expenses, and thus we would have no fair way to allocate the costs between the state and the county based on the direct/incidental distinction. Of course, as already noted, the record does indicate that at least *some*, and probably most, if not all, of the expenses were direct in nature – *i.e.*, they paid for examinations and treatment. It therefore follows that the result reached below, 100% allocation of costs to the state, was statutorily incorrect. However, the state did not object during the proceedings below to the characterization of direct costs as incidental costs; on the contrary, the state *advanced* this position in its pleadings. Under these circumstances, we have no choice but to conclude that the state invited this error by the trial court. "Generally, a party to a lawsuit cannot complain of an error if he created the situation." ***Waters v. Coker***, 229 S.W.3d 682, 689-90 (Tenn. 2007). Moreover, issues cannot generally be raised for the first time on appeal. ***Atkins v. Kirkpatrick***, 823 S.W.2d 547, 551 (Tenn. Ct. App. 1991). Still less can a position be advanced on appeal by a party who argued the *contrary* position in the trial court. ***Little v. Paduch***, 912 S.W.2d 170, 174 (Tenn. Ct. App. 1995). In accordance with these well settled principles of law, and given that it would be unjust to simply declare these expenses direct in nature, and tax them to the county, when the county has had no opportunity to litigate the issue of the direct/incidental distinction, we conclude that the fairest course of action is to leave the trial court's ruling undisturbed with regard to the three juveniles who had been charged with felonies. The state invited this error, and is now stuck with it.

As for the case of Shayla T., in which the state was held responsible for the full $15,889.20 even though the juvenile in question was charged only with a misdemeanor, we must reverse the trial court's judgment, because *that* ruling is incorrect *regardless* of whether the expenses were direct or incidental. Statutorily, the county is the only governmental entity that "may" be held responsible for "[t]he cost of medical and other examinations and treatment of a child that is ordered by the court," and even if some of the expenses were incidental, the result is unchanged in this instance

because Shayla T. was only charged with a midmeanor. As we have already explained, incidental and transportation costs related to juveniles charged only with misdemeanors must be paid by the "city or county" – not the state. There is no invited error on *this* point; the state consistently argued that it was not responsible for costs related to misdemeanor cases. Moreover, under Tenn. Code Ann. § 37-1-150(g), "costs of the care or treatment of any child that is ordered by the court shall be paid by the state *only when specifically authorized by this title or other provisions of law*." (Emphasis added.) Thus, the trial court's *ad hoc* justification for its ruling, *i.e.*, that the state should be responsible because the juvenile's problems began while she was in the state's care, is legally unsupportable, as it is not based on any provision of law. Since there is no specific statutory authorization for charging the state with the costs – either direct *or* incidental – in such cases, and since the state cannot be faulted for *this* error by the trial court, it is clear that the state cannot be held responsible for the expenses incurred in Shayla T.'s case.

But who *can* be held responsible? To the extent that these are direct costs of examination and treatment, the answer is clear: the county. However, we have already stated that we cannot distinguish between direct and incidental costs based on this record. That complicates the issue slightly, because Tenn. Code Ann. § 37-1-150(b) states that "the *city or county* will bear the cost" of incidental expenses in misdemeanor cases. (Emphasis added.) Thus, we are presented with the question of whether the $15,889.20 of costs in Shayla T.'s case should be charged entirely to the county, or whether some unknown portion thereof should instead be taxed to the City of Knoxville, which is also a party to this action, though it was not charged with any expenses by the trial court.

Both the county and the city argue that the "city or county" provision in the statute is unconstitutionally vague. We disagree. We interpret this provision as implicitly granting the trial court discretion to determine which governmental entity may be more appropriately charged with the costs at issue, based on the individual circumstances of each case. The notion of giving trial courts such discretion is hardly foreign to our legal system, and we do not share the concerns expressed by the county and city regarding the purported lack of standards guiding the court's decision. The factors affecting a judgment regarding who should bear the costs will inevitably vary from case to case, and this is precisely why it is sensible to leave the matter to the trial court's sound discretion. In the instant case, the judgments in the other seven misdemeanor cases – all of which were taxed to the county – clearly indicate that the trial court felt it was more appropriate to charge the county with these costs. Moreover, we note that, unlike some of the juveniles in question, Shayla T.'s "city" of residence is listed as "N/A" rather than "Knoxville" in documentation submitted by the state; she is apparently not a resident of the city. That fact, though not decisive, makes it all the more appropriate to charge the county with these costs. Accordingly, based on the trial court's findings and the facts in this record, we declare the county financially responsible for the costs in Shayla T.'s case.

The county raises two other issues, aside from the above-mentioned constitutional argument, but they merit only brief discussion. The first issue is a purported lack of subject matter jurisdiction over the cases of those juveniles, or rather ex-juveniles, who had turned 18 by January 31, 2006, when the state filed its motions for costs. Specifically, nine of the eleven individuals had reached

the age of 18 by that date,[12] including five of the seven whose costs were initially charged to the county, for a total $57,201.12, as well as Shayla T., whose $15,889.20 in costs *we* are charging to the county. (All three of the felony cases, which were and remain charged to the state, also involve individuals who were at least 18 years old in January 2006.) The county argues that the juvenile court did not have the power to act on any of these cases because its jurisdiction had expired in accordance with Tenn. Code Ann. § 37-1-103(c). We disagree. As the state notes, courts "derive subject matter jurisdiction from the state constitution or from legislative acts," and their jurisdictional powers may be conferred "directly or by necessary implication." ***Osborn v. Marr***, 127 S.W.3d 737, 739 (Tenn. 2004). The provisions in § 37-1-150 regarding courts' taxation of costs in juvenile cases to the state, county, city, parents or guardians, necessarily implies the power to adjudicate and enforce such orders, and it would be entirely unreasonable for this power to expire the moment the juvenile in question turns 18. If the juvenile court had sought to extend its authority *over the individuals themselves* beyond their 18th birthdays, that would be a very different matter, but the issues in this case concern only the allocation of costs, and the dispute is solely among the state, county and city. We therefore reject this argument and find that the juvenile court had subject matter jurisdiction to adjudicate this case, and we have jurisdiction to hear this appeal.

The county's second issue is that the doctrines of estoppel and/or laches bar the state from collecting reimbursement from the county in any of the cases. The county argues that it was prejudiced by the state's delay in filing its motions for costs in 2006 – roughly five years after the expenses accrued in 2000 and 2001 – and by the state's failure to attempt to collect payment from the parents or guardians or their insurance companies. Yet even if the facts of this case would otherwise support a claim of estoppel or laches, which we doubt, these doctrines "generally do[] not apply to the acts of public officials or public agencies." ***Bledsoe County v. McReynolds***, 703 S.W.2d 123, 124 (Tenn. 1985). Estoppel and laches may be invoked against a public body only in "very exceptional circumstances," such as where "the public body took affirmative action that clearly induced a private party to act to his or her detriment, as distinguished from silence, non-action or acquiescence." ***Id.*** at 124, 125. No such "affirmative action" occurred in this case. At most, the state can perhaps be faulted for "silence" and "non-action," but the county has presented no evidence of any *affirmative* steps by the state that resulted in some detrimental reliance by, or disadvantage to, the county. This argument is without merit.

For all the reasons set forth herein, the judgment of the trial court is affirmed in part and reversed in part. The orders requiring the county to pay the costs, totaling $75,738.64, in the seven cases involving juveniles who were charged only with misdemeanors, are affirmed.[13] The orders

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[12] The parties' briefs state that *eight* of the individuals had turned 18, but our review of the record indicates that the parties erroneously excluded from their list of ex-juveniles Ernest G., whose date of birth is March 19, 1986, and who was therefore 19 years old on January 31, 2006. Thus, the correct total is nine, not eight. Only Joseph B. (DOB: 9/08/89) and Christopher F. (DOB: 10/22/1988), both of whom are among the seven individuals charged only with misdemeanors whose costs were taxed to the county by the trial court, were still under 18 on January 31, 2006.

[13] These are the cases of Joseph B. (complaint no. 30749; costs totaling $7,944.60), Jonathan C. (complaint no. 30753; costs totaling $13,770.64), Johnny C. (complaint no. 30754; costs totaling $6,885.32), Christopher F. (continued...)

requiring the state to pay the costs, totaling $46,078.68, in the three cases involving juveniles who were charged with crimes that would have been felonies if they were adults, are also affirmed.[14] The order requiring the state to pay the costs, totaling $15,889.20, in the case of Shayla T., who was charged only with a misdemeanor, is reversed, and the county is ordered to pay these costs.[15] Costs on appeal are taxed one-half to the appellant, the State of Tennessee, Department of Mental Health and Developmental Disabilities and one-half to the appellee, Knox County. This case is remanded to the trial court for enforcement of the trial court's judgment, as modified, and for collection of costs assessed below, all pursuant to applicable law.

CHARLES D. SUSANO, JR., JUDGE

[13](...continued)
(complaint no. 30755; costs totaling $10,592.92), Ernest G. (complaint no. 30756; costs totaling $15,889.20), Jonathan S. (complaint no. 30758; costs totaling $13,770.64) and Maisha U. (complaint no. 30761; costs totaling $6,885.32).

[14] These are the cases of Douglas C. (complaint no. 30748; costs totaling $31,248.76), Anthony M. (complaint no. 30757; costs totaling $12,181.72) and Sidney W. (complaint no. 30762; costs totaling $2,648.20).

[15] This case is complaint no. 30759.